

## Internal Revenue Service, Treasury

§ 1.172-6

|   |          |         |
|---|----------|---------|
| Less:   |          |         |
| Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) ..    | 0        |         |
| Taxable income for 1956 (a year in which a net operating loss was sustained) .....  | 0        |         |
| Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken into account) ..... | 0        |         |
| Taxable income for 1959 (the \$30,000 taxable income for such year reduced by the carryover to such year of \$10,000 from 1956, the carryover from 1958 to 1959 not being taken into account) ..... | \$20,000 |         |
|   |          | 20,000  |
| Carryover .....   |          | 130,000 |

(6) *Carryover to 1961.* The carryover to this year is \$95,000, computed as follows:

|   |           |        |
|---|-----------|--------|
| Net operating loss .....  | \$150,000 |        |
| Less:   |           |        |
| Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) ..    | 0         |        |
| Taxable income for 1956 (a year in which a net operating loss was sustained) .....  | 0         |        |
| Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken into account) ..... | 0         |        |
| Taxable income for 1959 (the \$30,000 taxable income for such year reduced by the carryover to such year of \$10,000 from 1956, the carryover from 1958 to 1959 not being taken into account) ..... | \$20,000  |        |
| Taxable income for 1960 (the \$35,000 taxable income for such year reduced by the carryover to such year of \$0 from 1956, the carryover from 1958 to 1960 not being taken into account) .....      | 35,000    |        |
|   |           | 55,000 |
| Carryover .....   |           | 95,000 |

(7) *Carryover to 1962.* The carryover to this year is \$20,000, computed as follows:

|                          |           |
|--------------------------|-----------|
| Net operating loss ..... | \$150,000 |
|--------------------------|-----------|

|   |          |         |
|---|----------|---------|
| Less:   |          |         |
| Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) ..    | 0        |         |
| Taxable income for 1956 (a year in which a net operating loss was sustained) .....  | 0        |         |
| Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken into account) ..... | 0        |         |
| Taxable income for 1959 (the \$30,000 taxable income for such year reduced by the carryover to such year of \$10,000 from 1956, the carryover from 1958 to 1959 not being taken into account) ..... | \$20,000 |         |
| Taxable income for 1960 (the \$35,000 taxable income for such year reduced by the carryover to such year of \$0 from 1956, the carryover from 1958 to 1960 not being taken into account) .....      | 35,000   |         |
| Taxable income for 1961 (the \$75,000 taxable income for such year reduced by the carryover to such year of \$0 from 1956, the carryover from 1958 to 1961 not being taken into account) .....      | 75,000   |         |
|   |          | 130,000 |
| Carryover .....   |          | 20,000  |

(8) *Carryover to 1963.* The carryover to this year is \$3,000, computed as follows:

|   |           |  |
|---|-----------|--|
| Net operating loss .....  | \$150,000 |  |
| Less:   |           |  |
| Taxable income for 1955 (the \$30,000 taxable income for such year reduced by the carryback to such year of \$60,000 from 1956, the carryback from 1958 to 1955 not being taken into account) ..    | 0         |  |
| Taxable income for 1956 (a year in which a net operating loss was sustained) .....  | 0         |  |
| Taxable income for 1957 (the \$20,000 taxable income for such year reduced by the carryover to such year of \$30,000 from 1956, the carryback from 1958 to 1957 not being taken into account) ..... | 0         |  |
| Taxable income for 1959 (the \$30,000 taxable income for such year reduced by the carryover to such year of \$10,000 from 1956, the carryover from 1958 to 1959 not being taken into account) ..... | \$20,000  |  |